

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:	:
	:
BERNARD L. MADOFF INVESTMENT	:
SECURITIES LLC,	:
	:
Debtor.	:
	:
-----	:
PERTAINS TO THE FOLLOWING CASE:	:
	:
IRVING H. PICARD, Trustee for the Liquidation	:
of Bernard L. Madoff Investment Securities LLC,	:
	:
Plaintiff,	:
	:
-v-	:
	:
J. EZRA MERKIN, GABRIEL CAPITAL, L.P.,	:
ARIEL FUND LTD., ASCOT PARTNERS, L.P.,	:
ASCOT FUND LTD., GABRIEL CAPITAL	:
CORPORATION,	:
	:
Defendants.	:
	:
----- X	:

Adv. Proc. No. 08-01789 (SMB)  
SIPA LIQUIDATION  
(Substantively Consolidated)

Adv. Proc. No. 09-1182 (SMB)

**DECLARATION OF DAPHNE T. HA IN SUPPORT OF REPLY MEMORANDUM**

I, Daphne T. Ha, declare as follows:

1. I am an associate at the law firm Dechert LLP, counsel to Defendants J. Ezra Merkin and Gabriel Capital Corporation. I make this Declaration to put before the Court certain documents cited in the Reply Memorandum of Law in Further Support of Defendants' Motion *In Limine* to Exclude the Testimony, Reports, and Declaration of Steve Pomerantz.

2. Attached to this Declaration as Reply Exhibit A is a true and correct copy of excerpts of the transcript of the deposition of Steve Pomerantz dated July 8, 2015.

Dated: New York, New York  
June 13, 2017

/s/ Daphne T. Ha  
Daphne T. Ha